

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Walid Fikri  
DOCKET NO.: 06-24086.001-R-1  
PARCEL NO.: 14-18-119-015-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Walid Fikri, the appellant, and the Cook County Board of Review (board).

The subject property consists of a three-year-old, two-story dwelling of frame construction containing 3,030 square feet of living area and located in Lakeview Township, Cook County. The residence contains three and one half bathrooms, a full basement, air conditioning, a fireplace and no garage.

The appellant, claiming unequal treatment in the assessment process submitted evidence as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located within two blocks of the subject. These properties consist of two-story dwellings of frame construction and range in age from two to five years. The comparables have three or four bathrooms and basements, air-conditioning and fireplaces. The properties have two or three-car garages. The comparables contain between 2,906 and 2,938 square feet of living area and have improvement assessments ranging from \$92,538 to \$94,379 or from \$31.84 to \$32.13 per square foot of living area. The appellant also submitted sales data for these comparable properties disclosing how similar they are to the subject by their sales per square foot. The sales occurred between August 2004 and September 2006 for sales ranging from \$1,260,000 to \$1,357,000 or from \$428.86 to \$466.96 per square foot of land and building. The subject was purchased in May of 2005 for \$1,281,550 or \$422.95 per square foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$122,500, or \$40.42

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 12,400  
IMPR. \$ 97,600  
TOTAL: \$110,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

per square foot of living area, was disclosed. In support of the subject's assessment, the board offered two suggested comparable properties located within a half mile of the subject. The comparables consist of two-story dwellings of frame construction and are one year old. The comparables contain three or four bathrooms with half-baths, full finished basements, air conditioning, fireplaces and one has a two-car garage. The comparables contain 3,012 and 3,386 square feet of living area and have improvement assessments (without occupancy factors) of \$126,941 and \$142,704 or \$42.15 per square foot of living area. The board disclosed the subject was purchased in May 2005 for \$1,349,000 or \$445.21 per square foot which differs slightly from the appellant's claim. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the evidence the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.


The PTAB finds the appellant's comparables are the comparables most similar to the subject. They sold between \$428.86 and \$466.96 while the subject sold for \$422.95/\$445.21 per square foot. These properties have improvement assessments ranging from \$31.84 to \$32.13 per square foot of living area. The subject's per square foot improvement assessment of \$40.42 is above the range established by these properties. The PTAB affords less weight to the board's two comparables because the appellant submitted corroborative sales data disclosing more similarity between the subject and the appellant's equity comparables. After considering adjustments and the differences in the appellant's suggested comparables when compared to the subject property, the PTAB finds the sales evidence and equity evidence is sufficient to effect a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.